

STATE OF NEW YORK

10158

IN ASSEMBLY

February 12, 2026

Introduced by M. of A. P. CARROLL -- read once and referred to the
Committee on Real Property Taxation

AN ACT to amend the real property tax law, in relation to extending
limitations on the shift between classes of taxable property in the
town of Clarkstown, county of Rockland

The People of the State of New York, represented in Senate and Assem-
bly, do enact as follows:

1 Section 1. Subparagraph (xx) of paragraph (a) of subdivision 3 of
2 section 1903 of the real property tax law, as amended by chapter 190 of
3 the laws of 2025, is amended to read as follows:

4 (xx) Notwithstanding any other provision of law, in an approved
5 assessing unit in the town of Clarkstown, county of Rockland and for
6 current base proportions to be determined by taxes based on such
7 approved assessing unit's two thousand seventeen--two thousand eighteen,
8 two thousand eighteen--two thousand nineteen, two thousand nineteen--two
9 thousand twenty, two thousand twenty--two thousand twenty-one, two thou-
10 sand twenty-one--two thousand twenty-two, two thousand twenty-two--two
11 thousand twenty-three, the two thousand twenty-three--two thousand twen-
12 ty-four, two thousand twenty-four--two thousand twenty-five, [~~and~~] two
13 thousand twenty-five--two thousand twenty-six, and two thousand twenty-
14 six--two thousand twenty-seven assessment rolls, the current base
15 proportion of any class shall not exceed the adjusted base proportion or
16 adjusted proportion, whichever is appropriate, of the immediately
17 preceding year, by more than one percent, provided that such approved
18 assessing unit has passed a local law, ordinance or resolution providing
19 therefor. Where the computation of current base proportions would other-
20 wise produce such result, the current base proportion of such class or
21 classes shall be limited to such one percent increase and the legisla-
22 tive body of such approved assessing unit shall alter the current base
23 proportion of either class so that the sum of the current base
24 proportions equals one.

25 § 2. This act shall take effect immediately.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[~~-~~] is old law to be omitted.

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